

Annual Budget

School District No. 33 (Chilliwack)

June 30, 2014

School District No. 33 (Chilliwack)

June 30, 2014

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Source	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	13

*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

ANNUAL BUDGET BYLAW

A Bylaw of The Board of Education of School District No. 33 (Chilliwack) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2013/2014 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

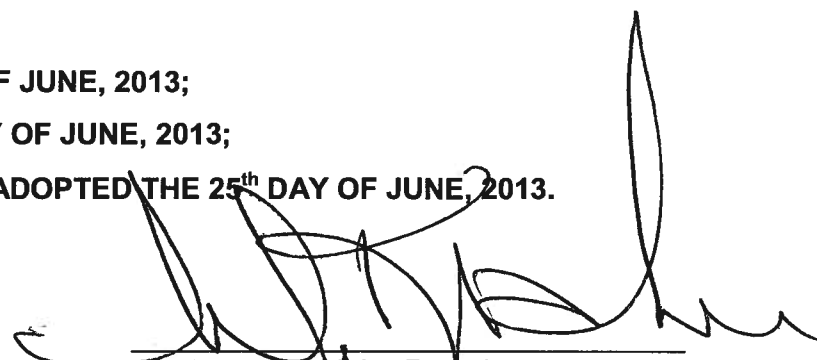
1. The Board has complied with the provisions of the *Act* respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 33 (Chilliwack) Annual Budget Bylaw for fiscal year 2013/2014.
3. The attached Statement 2 showing the estimated revenue and expense for the 2013/2014 fiscal year and the total budget bylaw amount of **\$ 123,460,548** for the 2013/2014 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2013/2014.

READ A FIRST TIME THE 11th DAY OF JUNE, 2013;

READ A SECOND TIME THE 25th DAY OF JUNE, 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF JUNE, 2013.





Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 33 (Chilliwack) Annual Budget Bylaw 2013/2014, adopted by the Board the 11th day of June, 2013.



Secretary Treasurer

School District No. 33 (Chilliwack)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	13,492,000	13,564,563
Adult	176,000	214,813
Total Ministry Operating Grant Funded FTE's	13,668,000	13,779,376
Revenues	\$	\$
Provincial Grants		
Ministry of Education	114,619,694	144,715,902
Other	69,232	112,569
Tuition	1,000,000	1,000,000
Other Revenue	4,657,047	4,886,453
Rentals and Leases	360,000	230,000
Investment Income	199,933	175,000
Gain (Loss) on Disposal of Tangible Capital Assets	2,000	
Amortization of Deferred Capital Revenue	5,471,594	4,570,172
Total Revenue	126,379,500	155,690,096
Expenses		
Instruction	98,555,477	101,826,645
District Administration	3,747,264	3,506,625
Operations and Maintenance	18,505,951	18,485,546
Transportation and Housing	2,651,856	2,587,656
Total Expense	123,460,548	126,406,472
Net Revenue (Expense)	2,918,952	29,283,624
Budgeted Allocation (Retirement) of Surplus (Deficit)	715,000	3,221,648
Budgeted Surplus (Deficit), for the year	3,633,952	32,505,272
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	3,633,952	32,505,272
Budgeted Surplus (Deficit), for the year	3,633,952	32,505,272

School District No. 33 (Chilliwack)

Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	111,297,306	113,140,377
Special Purpose Funds - Total Expense	5,668,004	6,028,746
Capital Fund - Total Expense	6,495,238	7,237,349
Capital Fund - Tangible Capital Assets Purchased from Local Capital		700,000
Total Budget Bylaw Amount	123,460,548	127,106,472

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 33 (Chilliwack)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	2,918,952	29,283,624
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital		(700,000)
From Deferred Capital Revenue	(4,630,596)	(34,447,449)
Total Acquisition of Tangible Capital Assets	(4,630,596)	(35,147,449)
Amortization of Tangible Capital Assets	6,495,238	5,636,869
Total Effect of change in Tangible Capital Assets	1,864,642	(29,510,580)
	-	-
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	4,783,594	(226,956)

School District No. 33 (Chilliwack)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	106,831,859	107,090,157
Tuition	1,000,000	1,000,000
Other Revenue	2,240,447	2,148,572
Rentals and Leases	360,000	230,000
Investment Income	150,000	150,000
Total Revenue	110,582,306	110,618,729
Expenses		
Instruction	93,422,561	96,344,404
District Administration	3,747,264	3,506,625
Operations and Maintenance	11,475,625	10,701,692
Transportation and Housing	2,651,856	2,587,656
Total Expense	111,297,306	113,140,377
Net Revenue (Expense)	(715,000)	(2,521,648)
Budgeted Prior Year Surplus Appropriation	715,000	3,221,648
Net Transfers (to) from other funds		
Local Capital	-	(700,000)
Total Net Transfers	-	(700,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 33 (Chilliwack)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	107,558,468	107,881,870
AANDC/LEA Recovery	(1,896,903)	(1,927,675)
Other Ministry of Education Grants		
Pay Equity	864,624	864,624
Education Guarantee (Graduated Adults)	305,670	271,338
Total Provincial Grants - Ministry of Education	<u>106,831,859</u>	<u>107,090,157</u>
Tuition		
Offshore Tuition Fees	1,000,000	1,000,000
Total Tuition	<u>1,000,000</u>	<u>1,000,000</u>
Other Revenues		
LEA/Direct Funding from First Nations	1,896,903	1,927,675
Miscellaneous		
Trades Adjustment	20,897	20,897
Other Miscellaneous	322,647	200,000
Total Other Revenue	<u>2,240,447</u>	<u>2,148,572</u>
Rentals and Leases	<u>360,000</u>	<u>230,000</u>
Investment Income	<u>150,000</u>	<u>150,000</u>
Total Operating Revenue	<u>110,582,306</u>	<u>110,618,729</u>

School District No. 33 (Chilliwack)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Salaries		
Teachers	49,716,145	49,519,357
Principals and Vice Principals	6,003,210	6,229,748
Educational Assistants	6,534,102	6,894,353
Support Staff	10,594,612	9,867,796
Other Professionals	2,679,691	2,764,030
Substitutes	3,489,154	3,667,839
Total Salaries	79,016,914	78,943,123
Employee Benefits	18,711,362	17,821,295
Total Salaries and Benefits	97,728,276	96,764,418
Services and Supplies		
Services	2,990,718	2,811,925
Student Transportation	77,780	103,315
Professional Development and Travel	970,173	1,071,594
Rentals and Leases	237,000	237,000
Dues and Fees	127,450	132,450
Insurance	310,000	310,000
Supplies	7,137,109	10,024,675
Utilities	1,718,800	1,685,000
Total Services and Supplies	13,569,030	16,375,959
Total Operating Expense	111,297,306	113,140,377

School District No. 33 (Chilliwack)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2014

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	39,765,410	1,299,023	123,823	572,121		2,455,243	44,215,620
1.03 Career Programs	87,739			357,771	67,370	4,504	517,384
1.07 Library Services	1,100,081	2,060		91,018			1,193,159
1.08 Counselling	2,627,403	10,297					2,637,700
1.10 Special Education	4,808,272	284,096	5,537,187	97,270		344,026	11,070,851
1.30 English Language Learning	863,393						863,393
1.31 Aboriginal Education	281,312	20,188	810,221	35,497	67,370	76,002	1,290,590
1.41 School Administration		4,057,787		2,003,896	426,916	126,206	6,614,805
1.60 Summer School		30,927				4,000	34,927
1.62 Off Shore Students	56,021	94,860		19,558			170,439
1.64 Other	126,514			236			135,250
Total Function 1	49,716,145	5,799,238	6,471,231	3,177,367	561,656	3,018,481	68,744,118
4 District Administration							
4.11 Educational Administration		51,486			707,634		759,120
4.40 School District Governance					128,700		128,700
4.41 Business Administration		152,486		435,107	886,580	13,673	1,487,846
Total Function 4	-	203,972	-	435,107	1,722,914	13,673	2,375,666
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				92,436	317,673	2,000	412,109
5.50 Maintenance Operations				5,102,973		320,000	5,422,973
5.52 Maintenance of Grounds				448,409		10,000	458,409
5.56 Utilities							-
Total Function 5	-	-	-	5,643,818	317,673	332,000	6,293,491
7 Transportation and Housing							
7.41 Transportation and Housing Administration				99,983	77,448		177,431
7.70 Student Transportation			62,871	1,238,337		125,000	1,426,208
Total Function 7	-	-	62,871	1,338,320	77,448	125,000	1,603,639
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	49,716,145	6,003,210	6,534,102	10,594,612	2,679,691	3,489,154	79,016,914

School District No. 33 (Chilliwack)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2014

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	44,215,620	10,464,338	54,679,958	6,140,981	60,820,939	63,395,642
1.03 Career Programs	517,384	129,238	646,622	210,233	856,855	915,321
1.07 Library Services	1,193,159	288,528	1,481,687	120,412	1,602,099	1,626,646
1.08 Counselling	2,637,700	626,069	3,263,769	3,263,769	3,263,769	2,672,979
1.10 Special Education	11,070,851	2,688,393	13,759,244	549,692	14,308,936	14,565,650
1.30 English Language Learning	863,393	206,857	1,070,250	12,938	1,083,188	918,873
1.31 Aboriginal Education	1,290,590	308,978	1,599,568	681,385	2,280,953	2,595,060
1.41 School Administration	6,614,805	1,527,401	8,142,206	467,019	8,609,225	9,074,216
1.60 Summer School	34,927	7,123	42,050	4,500	46,550	134,435
1.62 Off Shore Students	170,439	39,358	209,797	204,300	414,097	436,146
1.64 Other	135,250	700	135,950		135,950	9,436
Total Function 1	68,744,118	16,286,983	85,031,101	8,391,460	93,422,561	96,344,404
4 District Administration						
4.11 Educational Administration	759,120	160,763	919,883	104,100	1,023,983	912,733
4.40 School District Governance	128,700	1,200	129,900	199,600	329,500	321,000
4.41 Business Administration	1,487,846	334,235	1,822,081	571,700	2,393,781	2,272,892
Total Function 4	2,375,666	496,198	2,871,864	875,400	3,747,264	3,506,625
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	412,109	91,107	503,216	242,700	745,916	690,279
5.50 Maintenance Operations	5,422,973	1,334,559	6,757,532	1,489,990	8,247,522	7,567,459
5.52 Maintenance of Grounds	458,409	116,478	574,887	188,500	763,387	758,954
5.56 Utilities	-	-	-	1,718,800	1,718,800	1,685,000
Total Function 5	6,293,491	1,542,144	7,835,635	3,639,990	11,475,625	10,701,692
7 Transportation and Housing						
7.41 Transportation and Housing Administration	177,431	41,551	218,982	28,200	247,182	245,666
7.70 Student Transportation	1,426,208	344,486	1,770,694	633,980	2,404,674	2,341,990
Total Function 7	1,603,639	386,037	1,989,676	662,180	2,651,856	2,587,656
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	79,016,914	18,711,362	97,728,276	13,569,030	111,297,306	113,140,377

School District No. 33 (Chilliwack)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,157,239	3,178,296
Other	69,232	112,569
Other Revenue	2,416,600	2,737,881
Investment Income	24,933	
Total Revenue	5,668,004	6,028,746
Expenses		
Instruction	5,132,916	5,482,241
Operations and Maintenance	535,088	546,505
Total Expense	5,668,004	6,028,746
Budgeted Surplus (Deficit), for the year	-	-

School District No. 33 (Chilliwack)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2014

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK	PRP AMUT	French Program
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	127,860	-	50,000	1,576,020	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	483,734	1,384,951	33,916	2,579,341	224,000	49,000	694,559	67,030	137,401
Provincial Grants - Other									
Other	1,354			2,558,762					
Investment Income				20,579					
Less: Allocated to Revenue	485,088	1,384,951	33,916	2,579,341	224,000	49,000	694,559	67,030	137,401
Deferred Revenue, end of year	535,088	1,384,951	33,916	2,343,679	224,000	46,238	694,559	67,030	137,401
	<u>77,860</u>	<u>-</u>	<u>50,000</u>	<u>1,811,682</u>	<u>-</u>	<u>2,762</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues									
Provincial Grants - Ministry of Education	533,734	1,384,951	33,916	2,343,679	224,000	46,238	694,559	67,030	137,401
Provincial Grants - Other									
Other Revenue	1,354			2,323,100					
Investment Income				20,579					
Expenses									
Salaries									
Teachers		570,313							
Educational Assistants		577,063							
Support Staff				20,825					
Substitutes									
Employee Benefits		1,147,376		20,825		12,762			
Services and Supplies	535,088	230,825	33,916	2,322,854	224,000	945	396,839	49,410	49,408
	535,088	6,750	33,916	2,343,679	224,000	32,531	202,479	9,388	11,858
		1,384,951	33,916	2,343,679	224,000	46,238	694,559	8,232	76,135
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 33 (Chilliwick)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2014

	Literacy Innovation	Early Learning	SWIS	CAP	Scholarship	Miscellaneous Grants	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	31,009	4,401	-	13,000	200,000	-	2,002,290
Add: Restricted Grants							
Provincial Grants - Ministry of Education			69,232				3,074,591
Provincial Grants - Other					55,000	38,500	69,232
Other					3,300		2,652,262
Investment Income			69,232		58,300	38,500	25,233
Less: Allocated to Revenue		4,401	69,232		58,000	38,500	5,821,318
Deferred Revenue, end of year	31,009	4,401	-	13,000	200,300	-	5,668,004
Revenues							
Provincial Grants - Ministry of Education	31,009	4,401	69,232				3,157,239
Provincial Grants - Other					55,000	38,500	69,232
Other Revenue					3,000		2,416,600
Investment Income			69,232		58,000	38,500	24,933
Expenses							
Salaries							648,923
Teachers							1,050,935
Educational Assistants			3,083				3,083
Support Staff							12,762
Substitutes			3,083			36,000	1,715,703
Employee Benefits		4,401	66,149		58,000	2,500	348,257
Services and Supplies	31,009	4,401	69,232		58,000	38,500	3,604,044
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 33 (Chilliwack)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget			2013 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	4,630,596		4,630,596	34,447,449
Investment Income		25,000	25,000	25,000
Gain (Loss) on Disposal of Tangible Capital Assets	2,000		2,000	
Amortization of Deferred Capital Revenue	5,471,594		5,471,594	4,570,172
Total Revenue	10,104,190	25,000	10,129,190	39,042,621
Expenses				
Operations and Maintenance			-	1,600,480
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,495,238		6,495,238	5,636,869
Total Expense	6,495,238	-	6,495,238	7,237,349
Net Revenue (Expense)	3,608,952	25,000	3,633,952	31,805,272
Net Transfers (to) from other funds				
Local Capital			-	700,000
Total Net Transfers	-	-	-	700,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	3,608,952	25,000	3,633,952	32,505,272